
Sales Tax Exemption for Qualified Poultry Feed**Sales &
Use tax
notice**

Tenn. Code Ann. Section 67-6-329(a)(7) exempts poultry feed from state and local sales and use tax. Tenn. Code Ann. Section 67-6-102(17) defines poultry feed as including “all grains, minerals, salts, proteins, fats, fibers, and all vitamins, acids and drugs used and mixed with such ingredients as a growth stimulant, disease preventive, to stimulate feed conversion and make a complete feed.”

The word “poultry” includes chickens, turkeys, or other domestic birds usually found on a farm. Other domestic birds may include quail, pheasants, emus, ostriches, rheas, guineas, ducks, geese,

and game chickens when such fowl are raised in a controlled environment.

The exemption does not extend to exotic or pet birds such as parrots, parakeets, cockatiels, etc. Likewise, no exemption is available for bird feed purchased to feed wild birds in their native habitat. Thus, the exemption does not apply to any kind of feed purchased to attract and/or feed animals or birds that exist in their natural, non-domesticated environment. Sales and Use Tax Rule 87.

Have questions or comments? Please let us know. [Contact us.](#)

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